



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Hidenori Nishikawa

Assignee: International Business Machines Corporation

Application No.: 09/742,660

For: Data Processing System for Charge Calculations

Filing Date: 21 December 2000

Attorney Docket No. : JP9 1999 0205 US1

IBM Corporation  
Intellectual Property Law Dept.  
8501 IBM Drive  
Charlotte, NC 28262-4333

ASSOCIATE POWER OF ATTORNEY

Assistant Commissioner for Patents  
Washington, D.C. 20231

Dear Sirs:

As attorney of record for the above application, please recognize:  
**Steven Soucar**, Registration No. 32,440;  
**Norman L. Gundel**, Registration No. 30,387;  
**Douglas A. Lashmit**, Registration No. 28,871;  
**Richard A. Tomlin**, Registration No. 24,449;  
**Karl O. Hesse**, Registration No. 25,398;  
**Kenneth A. Seaman**, Registration No. 28,113;  
**Michael H. Hoffman**, Registration No. 40,019;  
**Spencer K. Warnick**, Registration No. 40,398; and  
**Ronald A. D'Alessandro**, Registration No. 42,456

as attorneys with full and complete powers to prosecute this patent application and to transact all business in the Patent and Trademark office connected therewith.

Respectfully submitted,

Norman L. Gundel

Date: Nov 1, 2001

Name: Norman L. Gundel

Registration No.: 30,387

RECEIVED  
JAN 11 2002  
Technology Center 2100